

RECORDATION NO. 27805-B

NOV 22 '10 -4 32 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214



VIA UPS 2nd DAY AIR

November 18, 2010

Chief, Section of Administration
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Amendment to Memorandum of Lease

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are one (1) original and two (2) copies of an Amendment to Memorandum of Lease, dated May 1, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 27805. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Penguin Logistics LLC d/b/a MHF Services
4500 Brooktree Road
Suite 200
Wexford, PA 15090


A description of the railroad equipment covered by the enclosed document is for thirty four (34) gondola cars having FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Amendment to Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,


Marcia Dunne
Senior Rail Documentation Specialist

Enclosures

(MHLO002)

NOV 22 '10 -4 32 PM

ASSGN. NO.: MHLO002

SURFACE TRANSPORTATION BOARD

AMENDMENT TO MEMORANDUM OF LEASE

THIS AMENDMENT TO MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 1st day of May, 2010, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Penguin Logistics, LLC d/b/a MHF Services ("Lessee"), a Delaware limited liability company.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 7, 2008, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of May 1, 2010, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

A Memorandum evidencing such Rider No. 2 (and such Lease Agreement) was filed at the Surface Transportation Board pursuant to Section 11301 of Title 49 of the *United States Code* on January 23, 2009 at 2:17 p.m. with secondary Recordation Number 27805.

NOW THEREFORE, the Lessor and Lessee, for good and valuable consideration, agree that:

- a) Exhibit A to such Rider No. 2 is amended as follows: All cars are removed and replaced with cars listed on attached Exhibit A.
- b) Except as amended hereby, the terms and conditions of such Memorandum of Lease remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have each caused this Amendment to Memorandum of Lease to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

By: Richard F. SeymourName: RICHARD F. SEYMOURTitle: VICE PRESIDENT SALES & MARKETING

ATTEST:

By: Janice L. EnolvaName: Janice L. EnolvaTitle: Manager of DocumentationExecuted on this 28th day of OCTOBER, 2010.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid,
certify that RICHARD F. SCHILLER personally appeared before me this day and
acknowledged his/her due execution of the foregoing Amendment to Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 25th day of October, 2010.

Georgia Freiburger
Notary Public

Commission Expires:

6-5-2012
(Notary Public)



LESSEE:

PENGUIN LOGISTICS LLC d/b/a MHF Services

ATTEST:

By: [Signature]

Name: JARED STANGO

Title: CFO

By: [Signature]

Name: Constance Kelly

Title: Acctg Mgr

Executed on this 19th day of OCT, 2010.

[CORPORATE SEAL]

STATE OF Pennsylvania

COUNTY OF Lawrence

I, Joyce E. Fritsche, a Notary Public of the County and State aforesaid, certify that Jared Stango personally appeared before me this day and acknowledged his/her due execution of the foregoing Amendment to Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 19th day of Oct, 2010.

[Signature]
Notary Public

Commission Expires:

9.19.2013
(Notary Public)

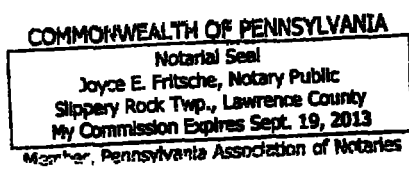


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Thirty-four (34)

DESCRIPTION OF CARS: 52'6" 100-ton mill gondolas with 5 foot side height, 2494 cu. ft. capacity and 286,000 lbs. total weight on rail.

CAR NUMBERS:

FURX 321045
FURX 321046
FURX 321047
FURX 321048
FURX 321050
FURX 321051
FURX 321054
FURX 321055
FURX 321056
FURX 321058
FURX 321060
FURX 321061
FURX 321062
FURX 321063
FURX 321064
FURX 321065
FURX 321067
FURX 321070
FURX 321071
FURX 321074
FURX 321078
FURX 321079
FURX 321081
FURX 321082
FURX 321592
FURX 321760
FURX 321770
FURX 321777
FURX 321847
FURX 321860
FURX 321887
FURX 321890
FURX 321893
FURX 322218